

## REMARKS

### I. STATUS OF THE CLAIMS

Claims 23-24 and 26-38 are currently pending. Of these, claims 28-31 are withdrawn from consideration.

### II. REJECTION OF CLAIMS UNDER 35 USC 103 AS BEING UNPATENTABLE OVER MARKS IN VIEW OF HEINEMANN

Claim 23 recites a method comprising: (a) entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount; (b) processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line; (c) storing the created posting lines in an electronic catalog by a computer; *(d) viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer;* *(e) marking respective posting lines stored in the catalog by a person via a computer, so that the catalog thereby includes stored posting lines which are marked by the person and stored posting lines which are not marked by the person;* *(f) selecting posting lines stored in the catalog by a computer in accordance with said marking;* *(g) posting the selected posting lines to a journal by a computer, to thereby create journal entries;* and (h) posting the journal entries to a ledger by a computer.

Marks discloses an accounting system in which a computer program 12 is run by a computer 14 to perform various recordkeeping procedures.

More specifically, data is gathered and written to a temporary transactions journal data file 28. See, for example, column 11, lines 4-14, of Marks. As a result, temporary transactions journal data file 28 will contain temporary transaction records of economic activities which have not been entered as permanent transaction records and have not been posted. See, for example, column 6, lines 15-22, of Marks.

Next, a permanent transaction record is created in a permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal data file 28. See, for example, column 14, lines 66-68, of Marks.

After a permanent transaction record is created in permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal data file 28, the temporary transaction records in temporary transactions journal data file 28 are erased. See, for

example, column 15, lines 34-41, of Marks.

**However, Mark does not allow a person to view records in temporary transactions journal data file 28 or to make corrections to such viewed records. Instead, as indicated above, records in the temporary transactions journal data file 28 are automatically erased. In fact, on page 3 of the outstanding Office Action, the Examiner concedes that "Marks fails to disclose viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer."**

**Moreover, Mark does not allow a person to mark records in temporary transactions journal data file 28. Therefore, Mark does not allow for "marked" and "not marked" records to be stored in temporary transactions journal data file 28. In fact, on page 3 of the Office Action, the Examiner concedes that "Marks fails to disclose ... marking so that the catalog thereby includes stored posting lines which are marked by the person and stored posting lines which are not marked by the person"**

Instead, the Examiner relies on Heinemann as disclosing the above features which the Examiner concedes are not disclosed in Mark.

Heinemann discloses a system for processing invoices. More specifically, stored rules are automatically applied to data on an invoice, to determine whether the invoice passes or fails the rules. See, for example, FIG. 6, and column 4, line 33, through column 6, line 38, of Heinemann.

*However, neither the data on the invoices, nor the invoices, of Heinemann, are posting lines that are posted to a journal. Instead, the processing of invoices in Heinemann relates to a stage in an accounting process which is different than, and typically performed before, the creation of posting lines.*

Heinemann allows for corrections to be made to an invoice by a billing party. However, as indicated in column 9, lines 1-9, of Heinemann, such corrections are made by the billing party, and not and the host computer, and then resubmitted to the host computer. Heinemann does not disclose or suggest that stored posting lines are viewed by a person, and that corrections are made to the viewed posting lines via a computer by the person viewing the posting lines, as recited, for example, in claim 23. Moreover, Heinemann does not disclose or suggest that respective stored posting lines are marked by a person via a computer, so that posting lines which are marked by the person are stored, and posting lines which are not marked by the person are stored, as recited, for example, in claim 23. Further Heinemann does not disclose or suggest that stored posting lines are selected in accordance with said marking, and

that the selected posting lines are posted to a journal by a computer, as recited, for example, in claim 23.

Heinemann discloses the use of a unique transaction code for each invoice data file. However, this unique transaction code is assigned by a computer. See, for example, column 4, line 65, through column 5, line 4, of Heinemann. The unique transaction code of Heinemann is not assigned by a person, and does not teach "marking posting lines".

Moreover, it is respectfully submitted that Mark and Heinemann should not be combined in the manner proposed by the Examiner, as the references relate to different stages in the accounting process. More specifically, Heinemann relates to the front-end of the accounting process in which invoices are processed. Mark relates to the back-end of the accounting process in which ledger files are updated.

In accordance with the above arguments, it is respectfully submitted that the references, taken individually or in combination, do not disclose or suggest the present invention as recited, for example in claim 23.

Although the above comments are specifically directed to claim 23, it is respectfully submitted that the comments would be helpful in understanding differences of various other claims over Marks.

Claim 37 recites that corrections are made to the viewed posting lines by a user without requiring the user to refer back to accounting lines from which the viewed posting lines were created. See, for example, page 9 of the present application, illustrating examples of how a posting line can be corrected without requiring the user to refer back to original or previous accounting line entries. See also Example 3 on page 11 of the present application. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

Claims 32 and 36 recite that the posted posting lines are continued to be stored in the catalog after being posted. Claim 38 recites that respective posted posting lines in the catalog are marked after being posted to indicate the respective posting lines have been posted. These claims emphasize the differences over the use of the temporary transaction records in temporary transactions journal data file 28 of Marks, as the temporary transaction records are automatically erased in Marks after being posted. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

Claim 34 recites posting the selected posting lines to a budget file by a computer, to thereby create budget entries. In Marks, the temporary transaction records in temporary transactions journal data file 28 are posted ONLY to permanent transaction records data file 30.

The records cannot be posted to any other journal or file. In Marks, the temporary transaction records are not used to create budget entries. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

Claim 35 recites selecting additional posting lines stored in the catalog, other than the posting lines selected and posted to said respective journal; and posting the selected additional posting lines to a different journal. Marks does not disclose or suggest that the temporary transaction records can be posted to more than one different journal. Instead, in Marks, the temporary transaction records are posted only to permanent transaction records data file 30. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

In view of the above, it is respectfully submitted that the rejection is overcome.

### III. CONCLUSION

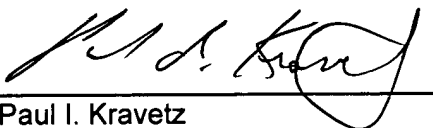
In view of the above, it is respectfully submitted that the application is in condition for allowance, and a Notice of Allowance is earnestly solicited.

If any further fees are required in connection with the filing of this response, please charge such fees to our Deposit Account No. 19-3935.

Respectfully submitted,

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